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CONFIDENTIAL

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February 4, 2005

RECEIVED

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Federal Communications Commission
Office of Secretary

Marlene H. Dortch, Secretary
Federal Communications Commission
Washington, D.C. 20554

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Attn. William Dever, Wireline Competition Bureau

Re: WC Docket No. 04-324
Notice of Consummation of Authorized Transfer of Control

Dear Sir or Madam:

On behalf of Granite State Telephone, Inc. and Granite State Long Distance, Inc., this letter is submitted to provide notice to the Commission that the transfer of control, authorized under Section 214 of the Communications Act in the docket number referenced above, was completed on February 1, 2005.

Please direct any communication or inquiries to this office.

Very truly yours,



David L. Nace

10/10/05 10:15 AM 015